

Actual withholding may differ from the following withholding tables. These tables do not take your monthly nontaxable amount (if any) into consideration. Please check with your tax consultant if you have any questions regarding your tax liability.

# **SINGLE Persons—MONTHLY Payroll Period**

(For Wages Paid in 2009)

# **FEDERAL TAX**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	0	0	0	0	0	0	0	0	0	0
500	520	29	0	0	0	0	0	0	0	0	0	0
520	540	31	1	0	0	0	0	0	0	0	0	0
540	560	33	3	0	0	0	0	0	0	0	0	0
560	580	35	5	0	0	0	0	0	0	0	0	0
580	600	37	7	0	0	0	0	0	0	0	0	0
600	640	40	10	0	0	0	0	0	0	0	0	0
640	680	44	14	0	0	0	0	0	0	0	0	0
680	720	48	18	0	0	0	0	0	0	0	0	0
720	760	52	22	0	0	0	0	0	0	0	0	0
760	800	56	26	0	0	0	0	0	0	0	0	0
800	840	60	30	0	0	0	0	0	0	0	0	0
840	880	64	34	3	0	0	0	0	0	0	0	0
880	920	70	38	7	0	0	0	0	0	0	0	0
920	960	76	42	11	0	0	0	0	0	0	0	0
960	1,000	82	46	15	0	0	0	0	0	0	0	0
1,000	1,040	88	50	19	0	0	0	0	0	0	0	0
1,040	1,080	94	54	23	0	0	0	0	0	0	0	0
1,080	1,120	100	58	27	0	0	0	0	0	0	0	0
1,120	1,160	106	62	31	1	0	0	0	0	0	0	0
1,160	1,200	112	66	35	5	0	0	0	0	0	0	0
1,200	1,240	118	72	39	9	0	0	0	0	0	0	0
1,240	1,280	124	78	43	13	0	0	0	0	0	0	0
1,280	1,320	130	84	47	17	0	0	0	0	0	0	0
1,320	1,360	136	90	51	21	0	0	0	0	0	0	0
1,360	1,400	142	96	55	25	0	0	0	0	0	0	0
1,400	1,440	148	102	59	29	0	0	0	0	0	0	0
1,440	1,480	154	108	63	33	2	0	0	0	0	0	0
1,480	1,520	160	114	68	37	6	0	0	0	0	0	0
1,520	1,560	166	120	74	41	10	0	0	0	0	0	0
1,560	1,600	172	126	80	45	14	0	0	0	0	0	0
1,600	1,640	178	132	86	49	18	0	0	0	0	0	0
1,640	1,680	184	138	92	53	22	0	0	0	0	0	0
1,680	1,720	190	144	98	57	26	0	0	0	0	0	0
1,720	1,760	196	150	104	61	30	0	0	0	0	0	0
1,760	1,800	202	156	110	65	34	4	0	0	0	0	0
1,800	1,840	208	162	116	71	38	8	0	0	0	0	0
1,840	1,880	214	168	122	77	42	12	0	0	0	0	0
1,880	1,920	220	174	128	83	46	16	0	0	0	0	0
1,920	1,960	226	180	134	89	50	20	0	0	0	0	0
1,960	2,000	232	186	140	95	54	24	0	0	0	0	0
2,000	2,040	238	192	146	101	58	28	0	0	0	0	0
2,040	2,080	244	198	152	107	62	32	1	0	0	0	0
2,080	2,120	250	204	158	113	67	36	5	0	0	0	0
2,120	2,160	256	210	164	119	73	40	9	0	0	0	0
2,160	2,200	262	216	170	125	79	44	13	0	0	0	0
2,200	2,240	268	222	176	131	85	48	17	0	0	0	0
2,240	2,280	274	228	182	137	91	52	21	0	0	0	0
2,280	2,320	280	234	188	143	97	56	25	0	0	0	0
2,320	2,360	286	240	194	149	103	60	29	0	0	0	0
2,360	2,400	292	246	200	155	109	64	33	3	0	0	0
2,400	2,440	298	252	206	161	115	69	37	7	0	0	0
2,440	2,480	304	258	212	167	121	75	41	11	0	0	0
2,480	2,520	310	264	218	173	127	81	45	15	0	0	0
2,520	2,560	316	270	224	179	133	87	49	19	0	0	0
2,560	2,600	322	276	230	185	139	93	53	23	0	0	0
2,600	2,640	328	282	236	191	145	99	57	27	0	0	0
2,640	2,680	334	288	242	197	151	105	61	31	1	0	0

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$2,680	\$2,720	\$340	\$294	\$248	\$203	\$157	\$111	\$66	\$35	\$5	\$0	\$0
2,720	2,760	346	300	254	209	163	117	72	39	9	0	0
2,760	2,800	352	306	260	215	169	123	78	43	13	0	0
2,800	2,840	358	312	266	221	175	129	84	47	17	0	0
2,840	2,880	364	318	272	227	181	135	90	51	21	0	0
2,880	2,920	370	324	278	233	187	141	96	55	25	0	0
2,920	2,960	376	330	284	239	193	147	102	59	29	0	0
2,960	3,000	385	336	290	245	199	153	108	63	33	2	0
3,000	3,040	395	342	296	251	205	159	114	68	37	6	0
3,040	3,080	405	348	302	257	211	165	120	74	41	10	0
3,080	3,120	415	354	308	263	217	171	126	80	45	14	0
3,120	3,160	425	360	314	269	223	177	132	86	49	18	0
3,160	3,200	435	366	320	275	229	183	138	92	53	22	0
3,200	3,240	445	372	326	281	235	189	144	98	57	26	0
3,240	3,280	455	379	332	287	241	195	150	104	61	30	0
3,280	3,320	465	389	338	293	247	201	156	110	65	34	4
3,320	3,360	475	399	344	299	253	207	162	116	71	38	8
3,360	3,400	485	409	350	305	259	213	168	122	77	42	12
3,400	3,440	495	419	356	311	265	219	174	128	83	46	16
3,440	3,480	505	429	362	317	271	225	180	134	89	50	20
3,480	3,520	515	439	368	323	277	231	186	140	95	54	24
3,520	3,560	525	449	374	329	283	237	192	146	101	58	28
3,560	3,600	535	459	383	335	289	243	198	152	107	62	32
3,600	3,640	545	469	393	341	295	249	204	158	113	67	36
3,640	3,680	555	479	403	347	301	255	210	164	119	73	40
3,680	3,720	565	489	413	353	307	261	216	170	125	79	44
3,720	3,760	575	499	423	359	313	267	222	176	131	85	48
3,760	3,800	585	509	433	365	319	273	228	182	137	91	52
3,800	3,840	595	519	443	371	325	279	234	188	143	97	56
3,840	3,880	605	529	453	377	331	285	240	194	149	103	60
3,880	3,920	615	539	463	386	337	291	246	200	155	109	64
3,920	3,960	625	549	473	396	343	297	252	206	161	115	69
3,960	4,000	635	559	483	406	349	303	258	212	167	121	75
4,000	4,040	645	569	493	416	355	309	264	218	173	127	81
4,040	4,080	655	579	503	426	361	315	270	224	179	133	87
4,080	4,120	665	589	513	436	367	321	276	230	185	139	93
4,120	4,160	675	599	523	446	373	327	282	236	191	145	99
4,160	4,200	685	609	533	456	380	333	288	242	197	151	105
4,200	4,240	695	619	543	466	390	339	294	248	203	157	111
4,240	4,280	705	629	553	476	400	345	300	254	209	163	117
4,280	4,320	715	639	563	486	410	351	306	260	215	169	123
4,320	4,360	725	649	573	496	420	357	312	266	221	175	129
4,360	4,400	735	659	583	506	430	363	318	272	227	181	135
4,400	4,440	745	669	593	516	440	369	324	278	233	187	141
4,440	4,480	755	679	603	526	450	375	330	284	239	193	147
4,480	4,520	765	689	613	536	460	384	336	290	245	199	153
4,520	4,560	775	699	623	546	470	394	342	296	251	205	159
4,560	4,600	785	709	633	556	480	404	348	302	257	211	165
4,600	4,640	795	719	643	566	490	414	354	308	263	217	171
4,640	4,680	805	729	653	576	500	424	360	314	269	223	177
4,680	4,720	815	739	663	586	510	434	366	320	275	229	183
4,720	4,760	825	749	673	596	520	444	372	326	281	235	189
4,760	4,800	835	759	683	606	530	454	378	332	287	241	195
4,800	4,840	845	769	693	616	540	464	388	338	293	247	201
4,840	4,880	855	779	703	626	550	474	398	344	299	253	207
4,880	4,920	865	789	713	636	560	484	408	350	305	259	213
4,920	4,960	875	799	723	646	570	494	418	356	311	265	219
4,960	5,000	885	809	733	656	580	504	428	362	317	271	225
5,000	5,040	895	819	743	666	590	514	438	368	323	277	231
5,040	5,080	905	829	753	676	600	524	448	374	329	283	237

\$5,080 and over

Use Table 4(a) for a SINGLE person on page 38. Also see the instructions on page 36.

**MARRIED Persons—MONTHLY Payroll Period**  
(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	7	0	0	0	0	0	0	0	0	0	0
760	800	11	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	19	0	0	0	0	0	0	0	0	0	0
880	920	23	0	0	0	0	0	0	0	0	0	0
920	960	27	0	0	0	0	0	0	0	0	0	0
960	1,000	31	1	0	0	0	0	0	0	0	0	0
1,000	1,040	35	5	0	0	0	0	0	0	0	0	0
1,040	1,080	39	9	0	0	0	0	0	0	0	0	0
1,080	1,120	43	13	0	0	0	0	0	0	0	0	0
1,120	1,160	47	17	0	0	0	0	0	0	0	0	0
1,160	1,200	51	21	0	0	0	0	0	0	0	0	0
1,200	1,240	55	25	0	0	0	0	0	0	0	0	0
1,240	1,280	59	29	0	0	0	0	0	0	0	0	0
1,280	1,320	63	33	3	0	0	0	0	0	0	0	0
1,320	1,360	67	37	7	0	0	0	0	0	0	0	0
1,360	1,400	71	41	11	0	0	0	0	0	0	0	0
1,400	1,440	75	45	15	0	0	0	0	0	0	0	0
1,440	1,480	79	49	19	0	0	0	0	0	0	0	0
1,480	1,520	83	53	23	0	0	0	0	0	0	0	0
1,520	1,560	87	57	27	0	0	0	0	0	0	0	0
1,560	1,600	91	61	31	0	0	0	0	0	0	0	0
1,600	1,640	95	65	35	4	0	0	0	0	0	0	0
1,640	1,680	99	69	39	8	0	0	0	0	0	0	0
1,680	1,720	103	73	43	12	0	0	0	0	0	0	0
1,720	1,760	107	77	47	16	0	0	0	0	0	0	0
1,760	1,800	111	81	51	20	0	0	0	0	0	0	0
1,800	1,840	115	85	55	24	0	0	0	0	0	0	0
1,840	1,880	119	89	59	28	0	0	0	0	0	0	0
1,880	1,920	123	93	63	32	2	0	0	0	0	0	0
1,920	1,960	127	97	67	36	6	0	0	0	0	0	0
1,960	2,000	131	101	71	40	10	0	0	0	0	0	0
2,000	2,040	137	105	75	44	14	0	0	0	0	0	0
2,040	2,080	143	109	79	48	18	0	0	0	0	0	0
2,080	2,120	149	113	83	52	22	0	0	0	0	0	0
2,120	2,160	155	117	87	56	26	0	0	0	0	0	0
2,160	2,200	161	121	91	60	30	0	0	0	0	0	0
2,200	2,240	167	125	95	64	34	3	0	0	0	0	0
2,240	2,280	173	129	99	68	38	7	0	0	0	0	0
2,280	2,320	179	133	103	72	42	11	0	0	0	0	0
2,320	2,360	185	139	107	76	46	15	0	0	0	0	0
2,360	2,400	191	145	111	80	50	19	0	0	0	0	0
2,400	2,440	197	151	115	84	54	23	0	0	0	0	0
2,440	2,480	203	157	119	88	58	27	0	0	0	0	0
2,480	2,520	209	163	123	92	62	31	1	0	0	0	0
2,520	2,560	215	169	127	96	66	35	5	0	0	0	0
2,560	2,600	221	175	131	100	70	39	9	0	0	0	0
2,600	2,640	227	181	135	104	74	43	13	0	0	0	0
2,640	2,680	233	187	141	108	78	47	17	0	0	0	0
2,680	2,720	239	193	147	112	82	51	21	0	0	0	0
2,720	2,760	245	199	153	116	86	55	25	0	0	0	0
2,760	2,800	251	205	159	120	90	59	29	0	0	0	0
2,800	2,840	257	211	165	124	94	63	33	2	0	0	0
2,840	2,880	263	217	171	128	98	67	37	6	0	0	0
2,880	2,920	269	223	177	132	102	71	41	10	0	0	0
2,920	2,960	275	229	183	138	106	75	45	14	0	0	0
2,960	3,000	281	235	189	144	110	79	49	18	0	0	0
3,000	3,040	287	241	195	150	114	83	53	22	0	0	0
3,040	3,080	293	247	201	156	118	87	57	26	0	0	0
3,080	3,120	299	253	207	162	122	91	61	30	0	0	0
3,120	3,160	305	259	213	168	126	95	65	34	4	0	0
3,160	3,200	311	265	219	174	130	99	69	38	8	0	0
3,200	3,240	317	271	225	180	134	103	73	42	12	0	0
3,240	3,280	323	277	231	186	140	107	77	46	16	0	0
3,280	3,320	329	283	237	192	146	111	81	50	20	0	0
3,320	3,360	335	289	243	198	152	115	85	54	24	0	0
3,360	3,400	341	295	249	204	158	119	89	58	28	0	0
3,400	3,440	347	301	255	210	164	123	93	62	32	2	0
3,440	3,480	353	307	261	216	170	127	97	66	36	6	0
3,480	3,520	359	313	267	222	176	131	101	70	40	10	0
3,520	3,560	365	319	273	228	182	136	105	74	44	14	0
3,560	3,600	371	325	279	234	188	142	109	78	48	18	0
3,600	3,640	377	331	285	240	194	148	113	82	52	22	0

**MARRIED Persons—MONTHLY Payroll Period**  
(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$3,640	\$3,680	\$383	\$337	\$291	\$246	\$200	\$154	\$117	\$86	\$56	\$26	\$0
3,680	3,720	389	343	297	252	206	160	121	90	60	30	0
3,720	3,760	395	349	303	258	212	166	125	94	64	34	3
3,760	3,800	401	355	309	264	218	172	129	98	68	38	7
3,800	3,840	407	361	315	270	224	178	133	102	72	42	11
3,840	3,880	413	367	321	276	230	184	139	106	76	46	15
3,880	3,920	419	373	327	282	236	190	145	110	80	50	19
3,920	3,960	425	379	333	288	242	196	151	114	84	54	23
3,960	4,000	431	385	339	294	248	202	157	118	88	58	27
4,000	4,040	437	391	345	300	254	208	163	122	92	62	31
4,040	4,080	443	397	351	306	260	214	169	126	96	66	35
4,080	4,120	449	403	357	312	266	220	175	130	100	70	39
4,120	4,160	455	409	363	318	272	226	181	135	104	74	43
4,160	4,200	461	415	369	324	278	232	187	141	108	78	47
4,200	4,240	467	421	375	330	284	238	193	147	112	82	51
4,240	4,280	473	427	381	336	290	244	199	153	116	86	55
4,280	4,320	479	433	387	342	296	250	205	159	120	90	59
4,320	4,360	485	439	393	348	302	256	211	165	124	94	63
4,360	4,400	491	445	399	354	308	262	217	171	128	98	67
4,400	4,440	497	451	405	360	314	268	223	177	132	102	71
4,440	4,480	503	457	411	366	320	274	229	183	138	106	75
4,480	4,520	509	463	417	372	326	280	235	189	144	110	79
4,520	4,560	515	469	423	378	332	286	241	195	150	114	83
4,560	4,600	521	475	429	384	338	292	247	201	156	118	87
4,600	4,640	527	481	435	390	344	298	253	207	162	122	91
4,640	4,680	533	487	441	396	350	304	259	213	168	126	95
4,680	4,720	539	493	447	402	356	310	265	219	174	130	99
4,720	4,760	545	499	453	408	362	316	271	225	180	134	103
4,760	4,800	551	505	459	414	368	322	277	231	186	140	107
4,800	4,840	557	511	465	420	374	328	283	237	192	146	111
4,840	4,880	563	517	471	426	380	334	289	243	198	152	115
4,880	4,920	569	523	477	432	386	340	295	249	204	158	119
4,920	4,960	575	529	483	438	392	346	301	255	210	164	123
4,960	5,000	581	535	489	444	398	352	307	261	216	170	127
5,000	5,040	587	541	495	450	404	358	313	267	222	176	131
5,040	5,080	593	547	501	456	410	364	319	273	228	182	136
5,080	5,120	599	553	507	462	416	370	325	279	234	188	142
5,120	5,160	605	559	513	468	422	376	331	285	240	194	148
5,160	5,200	611	565	519	474	428	382	337	291	246	200	154
5,200	5,240	617	571	525	480	434	388	343	297	252	206	160
5,240	5,280	623	577	531	486	440	394	349	303	258	212	166
5,280	5,320	629	583	537	492	446	400	355	309	264	218	172
5,320	5,360	635	589	543	498	452	406	361	315	270	224	178
5,360	5,400	641	595	549	504	458	412	367	321	276	230	184
5,400	5,440	647	601	555	510	464	418	373	327	282	236	190
5,440	5,480	653	607	561	516	470	424	379	333	288	242	196
5,480	5,520	659	613	567	522	476	430	385	339	294	248	202
5,520	5,560	665	619	573	528	482	436	391	345	300	254	208
5,560	5,600	671	625	579	534	488	442	397	351	306	260	214
5,600	5,640	677	631	585	540	494	448	403	357	312	266	220
5,640	5,680	683	637	591	546	500	454	409	363	318	272	226
5,680	5,720	689	643	597	552	506	460	415	369	324	278	232
5,720	5,760	695	649	603	558	512	466	421	375	330	284	238
5,760	5,800	701	655	609	564	518	472	427	381	336	290	244
5,800	5,840	707	661	615	570	524	478	433	387	342	296	250
5,840	5,880	713	667	621	576	530	484	439	393	348	302	256

\$5,880 and over

Use Table 4(b) for a **MARRIED** person on page 38. Also see the instructions on page 36.